



Citizen's Oversight Committee

2nd Annual Report to the Public
April 2007



Marin's Transportation Sales Tax

Making the Most of Marin County Transportation Dollars

Message from the COC

To: Marin County Residents
**From: Transportation Authority of Marin Citizens'
Oversight Committee**

**Subject: Fiscal Year 2005-2006 ending June 30, 2006
Annual Report**

The Transportation Authority of Marin

The Transportation Authority of Marin (TAM) manages Marin's transportation improvement projects made possible by the passage of the November 2004 Measure A sales tax and other State and Federal funds. The TAM Board includes representatives from each city and town in Marin County, plus the five members of the Marin County Board of Supervisors. TAM is an independent agency, separate from the County of Marin. In the past year, two staff members have been added to TAM's administration and management team.

History of Measure A

The actual collection of sales tax revenue started on April 1, 2005, and TAM received its first disbursement from the Board of Equalization in June 2005. These sales tax revenues are available to provide operating funds and to complete much needed transportation projects in Marin. In 2006, TAM adopted a Strategic Plan to provide details of allocations of funds, including project scope, timing and funds required. The FY2005-2006 Annual Report describes the financial activities for the past fiscal year..

The Citizens' Oversight Committee

The Measure A Expenditure Plan mandates the formation of the Citizens' Oversight Committee. The purpose of the Citizens' Oversight Committee is to provide an independent review of TAM's Measure "A" expenditures and to ensure that they are in accordance with the Expenditure Plan. The Oversight Committee reports their findings annually to the public. This document is the second of these reports. Committee members and their **affiliations** are shown in this report. .

What was Achieved in FY2005-2006?

Measure A funds have been designated to implement four Strategies. The goal of these Strategies is to improve mobility and reduce local congestion for everyone who lives or works in Marin County by providing a variety of high quality transportation options designed to meet local needs.

Sales Tax revenues are allocated to the four Strategies based on percentages specified in the Expenditure Plan, after required “off-the-top” reductions, such as the one percent administration cost, four percent program management cost, 5% agency reserve. At the beginning of each fiscal year, TAM estimates the anticipated sales tax revenue and then budgets the funds accordingly. Depending on the project needs for that year, some strategies may not need expenditures budgeted during the year. Even though TAM is not required to allocate the exact percent to each strategy each year, over the 20-year life of the sales tax, each strategy should receive its share stated in the Expenditure Plan.

Table 1: Summary of FY 2005-06 Measure A Budget and Actual Expenditures by Strategy

Implementation Strategy	% of Meas. A Funds	FY 05-06 Budget	FY 05-06 Actual Exp.
1. Develop a seamless local bus transit system that improves mobility and serves community needs, including special transit for seniors and the disabled (paratransit services).	55.0%	5,897,000	5,976,000
2. Fully fund and ensure the accelerated completion of the Highway 101 Carpool Lane Gap Closure Project through San Rafael.	7.5%	1,350,000	1,350,000
3. Maintain, improve, and manage Marin County’s local transportation infrastructure, including roads, bikeways, sidewalks, and pathways.	26.5%	1,506,044	0
4. Reduce school related congestion and provide safer access to schools.	11.0%	940,000	412,280
TOTAL	100.0%	\$9,693,044	\$7,738,280

The Expenditure Plan defines the need for most recipients of Measure A funds to measure the performance of operating and capital project that receive Measure A funding. Performance review of “Safe Routes to School” programs have been made available to TAM staff and the Board.

Table 2 shows the breakdown of revenue and expenses that includes all Measure A related Costs, such as administration costs, professional service contracts and funds that went to different strategies. Along with the unspent balance from FY2004-05, \$1.2 million is available for the

administration and program management function, of which, \$1.0 million is spent in FY 2005-06.

No expenditures occurred in FY2005-06 for the Major Roads Substrategy because more time is needed to complete initial planning for these larger projects and projects costs are also paid on a reimbursement base. Local Roads substrategy also had no costs in FY2005-06 because all cities and the County decided to wait to claim the funding until one full year of sales taxes were collected.

Strategy 4, Safe Routes to School, was below budget because of delays in getting crossing guards hired and trained for service. “Safe Pathways” sub strategy was delayed because of the up front planning that was required.

**Table 2: Summary of FY2005-2006 Measure A
Revenue and Expenditures**

REVENUE	
Sales Tax	20,062,713
Interest	145,218
Total Revenue	\$20,207,931
EXPENDITURES	
Reserves	1,003,136
Administration - Salaries & Benefits	468,473
Administration - Other	75,305
Professional Service - Program Management	427,965
Other Professional Services	50,633
Measure A Project Management	697,211
Allocation to Strategies	
<i>Strategy 1 - Transit</i>	5,976,000
<i>Strategy 2 - Gap Closure</i>	1,350,000
<i>Strategy 3 - Streets & Roads</i>	0
<i>Strategy 4 - Safe Routes</i>	412,280
Total Expenditures	\$10,461,003

In general, expenditures were below funds available because of the time required to do the careful project planning that is desired. Also some delays occurred until new TAM staff could be hired to manage projects. As a result of the mismatch between revenues and expenditures for the year, TAM has a balance of \$9.7 million in its Measure A account as the

end of FY2005-06. However, please be aware that those funds are committed to various projects/programs per the Expenditure Plan.

Focus on the Future



It is expected that demand for funding next year will exceed funds available. MCTD will be requesting more funds, Construction costs for the Gap Closure project will be coming in. Request for funds for Local roads and Major roads will be coming in now with the planning completed.

School access programs will be expanded.

As more expenditures occur the public will begin to see the results of these activities. In the Annual Report for FY 2006-2007 we will be reporting expenditures on sub strategies so that you can examine expenditures in greater detail than has been available to date.

The Citizens Oversight Committee wishes to thank the TAM Staff for their efforts and cooperation in helping to produce this Annual Report and for their efforts to effectively manage and administer Measure A funds properly.

Validation of the Measure A Revenues and Expenditures

The members of the Citizen's Oversight Committee reviewed the TAM Basic Financial Statements for FY2005-06 (July 1, 2005 to June 30, 2006) The Committee verified that Measure A funds had been properly administered in accordance with the terms of Measure A Expenditure Plan and Strategic Plan for the reporting period.

Further Information

The complete Expenditure Plan, COC and TAM's FY2005-06 Fiscal Audit report are available on the TAM's website, www.tam.ca.gov. Copies of TAM's 2006 Annual Report, are also available at the Authority Office at 70 San Pablo Ave, San Rafael, CA 94901, telephone 415-507-2680.

Members of Citizen's Oversight Committee

Members	Representing
<i>Vacant</i>	Northern Marin Planning Area
Barbara George	Central Marin Planning Area
Lori Lopin	Ross Valley Planning Area
Robert Burton	Southern Marin Planning Area
Patrick Seidler	Bicyclists & Pedestrians Group
Don Wilhelm	Environmental Organization
Gina Palmo Feiner	School District
Ray Hirsch	Taxpayer Group
Ann Batman	League of Women Voters
Timothy Stanton	West Marin Planning Area
Allan Bortel	Marin County Paratransit Coordinating Council
<i>Vacant</i>	Major Marin Employers

Alternates	Representing
Bernard Meyers	Northern Marin Planning Area
<i>Vacant</i>	Central Marin Planning Area
William Petrocelli	Ross Valley Planning Area
Walter Strakosch	Southern Marin Planning Area
Susie Weaver	Bicyclists & Pedestrians Group.
Raphael Durr	Environmental Organization
Annan Paterson	School Districts
Mike Cunningham	Taxpayer Group
Sue Beittel	League of Women Voters
Scott Tye	West Marin Planning Area
Jane Scurich	Marin County Paratransit Coordinating Council
<i>Vacant</i>	Major Marin Employers

TAM Staff	Title
Dianne Steinhauser	Executive Director
David Chan	Manager of Programming and Legislation
Li Zhang	Manager of Finance and Administration
Eric Schatmeier	Manager of Planning
Denise Merleno	Executive Assistant

County Staff	Title
Bill Whitney	Senior Civil Engineer
Carey Lando	Senior Transportation Planner
Tho Do	Associate Civil Engineer